

OFFICE OF THE ATTORNEY GENERAL

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REVENUE DEPARTMENT

Honorable Tommy Ragland
Tax Collector of Madison County
Madison County Courthouse
Huntsville, AL 35801

Assessments - Tax Assessors - Ad
Valorem Taxes

Tax assessor must assess property
to any person returning same for
assessment and demanding that
same be assessed to him.

Dear Mr. Ragland:

In your request for an opinion you state that several people are interested in paying the taxes on a parcel of property that is presently being assessed to "owner unknown". You ask whether you should accept payment from the first person who attempts to assess the property and pay the taxes, or whether you should refuse payment and sell the property at a tax sale.

This office has previously held that the tax assessor must assess property to any person returning the same for assessment and demanding that the same be assessed to him, regardless of the fact that such property may have been previously returned by and assessed to another. Quarterly Report of the Attorney General, Vol. 22, page 44. This opinion was based upon an opinion of the Supreme Court of Alabama in the case of State v. Laurendine, 199 Ala. 312, 74 So. 370 (1917), wherein the Court stated:

We find no case which warrants the opinion that the assessor in accepting property for tax assessment has imposed upon him the duty or can exercise the right to determine for himself the title of such property and the true ownership as between contesting claimants. This is a matter with which he cannot

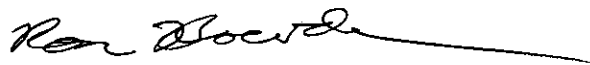
be concerned. The assessment of property by one in possession claiming ownership may prove of evidential value in the event of litigation, and thus constitute an important right. (citation omitted) To deny the petitioner the right to assess his property would be to authorize the tax assessor to pass upon the title to the real estate and himself decide the true ownership. Such an anomalous situation was clearly not contemplated by the legislative department in the establishment of the office of tax assessor.

The Laurendine case has since been cited with approval by the Supreme Court in the case of Dillard v. Alexander, 168 So.2d 233 (Ala. 1964). Therefore, the tax assessor should assess the property to anyone with colorable title who wishes to assess the property in his name and pay the taxes thereon. You, as tax collector, should accept payment from such persons who properly return the property for assessment.

Sincerely yours,

CHARLES A. GRADDICK
Attorney General

By-



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Assistant Attorney General

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